



October 25, 2023

Kory Hoggan
Partner
Moss Adams LLP
6565 Americas Parkway NE
Suite 600
Albuquerque, NM 87110

Dear Mr. Hoggan:

As required by Title 2 Code of Federal Regulations Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the Reports of Independent Auditors and Financial Statements with Supplementary Information State of New Mexico Workforce Solutions Department June 30, 2022, issued by Moss Adams LLP. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an entrance conference virtually at 10:00 a.m. Mountain Time on November 8, 2023, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
for Audit

cc: Joann Chavez
Deputy Director Administrative Services Division and
Chief Financial Officer
State of New Mexico Workforce Solutions Department

Latonya Torrence
Director
Division of Policy, Review, and Resolution
Employment and Training Administration

Gregory Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration